

OAKESDALE SCHOOL DISTRICT NO. 324
Whitman County, Washington
September 1, 1994 Through August 31, 1995

Schedule Of Findings

1. Coordination Of Enrollment Reporting Between Oakesdale School District And The Spokane Skills Center Needs To Be Improved

Spokane Skills Center is a cooperative activity of several school districts within Spokane County for which Spokane School District No. 81 is the host. Our review of the district's enrollment records disclosed overclaiming of full-time-equivalents for participating students when compared to Spokane Skills Center records.

Revised Code of Washington 28A.150.400 and the *Washington Administrative Codes*, thereunder, require the district to maintain appropriate records which substantiate the accuracy of the district's computations for full-time-equivalent (FTE) student enrollment.

Washington Administrative Codes 392-121-122 defines a full-time-equivalent student.

(e) Secondary (grades 7-12): 25 hours per week, or 5 hours (300) minutes each scheduled school day.

A student cannot be claimed for more than 1.0 FTE. Based on our testing of the district, most students were being claimed in combination by the Spokane Skills Center and the district as 1.1 FTE. Due to the apportionment formulas used by the Superintendent of Public Instruction, we were unable to project, accurately, the overpayment of state funding the district received.

We recommend that district officials, in coordination with the Spokane Skills Center, implement written policies and procedures which will ensure the accurate reporting of student enrollment at Oakesdale School District and the Spokane Skills Center.